

REGULATION HISTORY

TYPE OF REGULATION: Sales and Use Tax
REGULATION: 1619
TITLE: Foreign Consuls
PREPARATION: Cecilia Watkins/Todd MacMurray
LEGAL CONTACT: John Waid

Regulation 1619 interprets and explains the Sales and Use Tax Law as it applies to sales to foreign consuls. The purpose of the proposed amendment is to add new language to subdivision (a)(2) and (b) in order to provide guidance to foreign consuls and retailers on new requirements for establishing exempt sales or leases of vehicles. Staff recommends an effective date of June 1, 2003 to correspond to the effective date of the Office of Foreign Missions' (OFM's) change in procedures.

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June 30, 2004: Chief Counsel Matters, the Board authorized publication of the regulation. (Vote 5-0)
May 12, 2004: Regulation withdrawn from Office of Administrative Law (OAL). (Originally, staff proposed a January 1, 2004 effective date for the regulation rather than OFM's date of June 1, 2003, based on the date [December 2003] the Board provided notice to affected business code permittees and vehicle industry representatives. However, the OAL believes that an operative date other than June 1, 2003, would cause the regulation to be non-conforming with the underlying federal directive).
April 14, 2004: Regulation submitted to OAL for approval.
March 23, 2004: Board approved Section 100 change. (Vote 5-0)
March 23, 2004: Placed on Chief Counsel Matter for approval of a Section 100 change.

Sponsor: Board
Support: None
Oppose: None